

1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income—Forms 668-W(c), and 668-W(c)(DO)

Publication 1494, shown below, provides tables that show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 2007. (Amounts are for each pay period.)

2007

Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	33.65	46.73	59.81	72.88	85.96	99.04	20.58 plus 13.08 for each exemption	Daily	54.23	67.31	80.38	93.46	106.54	119.62	41.15 plus 13.08 for each exemption
Weekly	168.27	233.65	299.04	364.42	429.81	495.19	102.89 plus 65.39 for each exemption	Weekly	271.15	336.54	401.92	467.31	532.69	598.08	205.77 plus 65.39 for each exemption
Biweekly	336.54	467.31	598.08	728.85	859.62	990.38	205.77 plus 130.77 for each exemption	Biweekly	542.31	673.08	803.85	934.62	1065.38	1196.15	411.54 plus 130.77 for each exemption
Semimonthly	364.58	506.25	647.92	789.58	931.25	1072.92	222.92 plus 141.67 for each exemption	Semimonthly	587.50	729.17	870.83	1012.50	1154.17	1295.83	445.83 plus 141.67 for each exemption
Monthly	729.17	1012.50	1295.83	1579.17	1862.50	2145.83	445.83 plus 283.33 for each exemption	Monthly	1175.00	1458.33	1741.67	2025.00	2308.33	2591.67	891.67 plus 283.33 for each exemption

Filing Status: Unmarried Head of Household								Filing Status: Married Filing Separate Return							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	43.27	56.35	69.42	82.50	95.58	108.65	30.19 plus 13.08 for each exemption	Daily	33.65	46.73	59.81	72.88	85.96	99.04	20.58 plus 13.08 for each exemption
Weekly	216.35	281.73	347.12	412.50	477.88	543.27	150.96 plus 65.39 for each exemption	Weekly	168.27	233.65	299.04	364.42	429.81	495.19	102.89 plus 65.39 for each exemption
Biweekly	432.69	563.46	694.23	825.00	955.77	1086.54	301.92 plus 130.77 for each exemption	Biweekly	336.54	467.31	598.08	728.85	859.62	990.38	205.77 plus 130.77 for each exemption
Semimonthly	468.75	610.42	752.08	893.75	1035.42	1177.08	327.08 plus 141.67 for each exemption	Semimonthly	364.58	506.25	647.92	789.58	931.25	1072.92	222.92 plus 141.67 for each exemption
Monthly	937.50	1220.83	1504.17	1787.50	2070.83	2354.17	654.17 plus 283.33 for each exemption	Monthly	729.17	1012.50	1295.83	1579.17	1862.50	2145.83	445.83 plus 283.33 for each exemption

2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and / or Blind

Filing Status	*	Additional Exempt Amount				
		Daily	Weekly	Biweekly	Semimonthly	Monthly
Single or Head of Household	1	5.00	25.00	50.00	54.17	108.33
	2	10.00	50.00	100.00	108.33	216.67
Any other Filing Status	1	4.04	20.19	40.38	43.75	87.50
	2	8.08	40.38	80.77	87.50	175.00
	3	12.12	60.58	121.15	131.25	262.50
	4	16.15	80.77	161.54	175.00	350.00

* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, and 5 of levy.

Examples

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$299.04 exempt from levy.
2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy, \$324.04 is exempt from this levy (\$299.04 plus \$25.00).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$673.08 exempt from levy.
4. If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy. Then, \$753.85 is exempt from this levy (\$673.08 plus \$80.77).